

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Pike County School Corp (6445)**

Pike County School Corp (6445)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$10,211,577	49.3%	\$10,134,077	44.2%	\$10,743,404	48.5%	\$11,709,393	49.0%
Student Instructional Support	\$1,384,749	6.7%	\$1,429,586	6.2%	\$2,218,395	10.0%	\$2,458,997	10.3%
Overhead and Operational	\$5,443,528	26.3%	\$7,579,803	33.1%	\$6,501,988	29.4%	\$6,607,530	27.6%
Nonoperational	\$3,668,830	17.7%	\$3,767,726	16.4%	\$2,683,750	12.1%	\$3,134,918	13.1%
<b>Grand Total</b>	<b>\$20,708,685</b>		<b>\$22,911,192</b>		<b>\$22,147,536</b>		<b>\$23,910,838</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	56.0%	50.5%	58.5%	59.3%



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<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$370,414	\$274,291	\$463,205		25%	69%
	11100 Regular Programs; Elementary	\$3,295,173	\$4,617,533	\$3,787,860	\$4,415,629	34%	-4%	17%
	11200 Regular Programs; Middle/Junior High	\$1,313,879	\$597,138	\$1,661,893	\$1,785,377	36%	199%	7%
	11300 Regular Programs; High School	\$1,211,579	\$1,513,557	\$2,042,843	\$2,057,066	70%	36%	1%
	11410 Vocational Education; Agriculture A	\$57,413	\$77,545	\$66,563	\$68,724	20%	-11%	3%
	11450 Vocational Education; Consumer and Homemaking	\$53,611	\$67,086	\$76,297	\$85,771	60%	28%	12%
	11470 Vocational Education; Business Education	\$61,187	\$0	\$0	\$0	-100%		
	11480 Vocational Education; Industrial Education A	\$72,447	\$79,509	\$81,669	\$80,049	10%	1%	-2%
	11490 Vocational Education; Industrial Education B	\$77,810	\$79,595	\$83,345	\$87,535	12%	10%	5%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$2,899			
	12110 Gifted And Talented; Gifted and Talented	\$13,587	\$13,243	\$4,571	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$31,534	\$34,327	\$28,642		-9%	-17%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$6,150			
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$11,820			
	12350 Physical Impairment; Homebound	\$19,834	\$4,169	\$32,171	\$18,036	-9%	333%	-44%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$228,171			
	12510 Culturally Different; Communication Disorders	\$106,770	\$138,036	\$141,579	\$71,251	-33%	-48%	-50%
	12520 Culturally Different; Compensatory	\$6,408	\$15,592	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$203,997	\$242,244	\$216,392	\$687,534	237%	184%	218%
	12710 Equal Opportunity At Risk	\$150,346	\$328,924	\$235,767	\$280,141	86%	-15%	19%
	12900 Other Special Programs	\$48,274	\$26,098	\$17,200	\$20,549	-57%	-21%	19%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$63,981	\$50,412	\$50,849	\$53,918	-16%	7%	6%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$9,189	\$14,209	\$8,471	\$8,131	-12%	-43%	-4%
	14100 Summer School Programs; Elementary	\$63,875	\$27,339	\$0	\$16,876	-74%	-38%	
	14200 Summer School Programs; Middle/Junior High School	\$26,263	\$5,533	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$63,434	\$12,415	\$996	\$20,976	-67%	69%	> 500%
	16100 Remediation Testing	\$63,425	\$176,976	\$192,430	\$178,105	181%	1%	-7%
	16200 Preventive Remediation	\$58,509	\$2,748	\$4,705	\$603	-99%	-78%	-87%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$65,656	\$33,679	\$44,662	\$35,731	-46%	6%	-20%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$302,196	\$448,033	\$1,046,146	\$97,582	-68%	-78%	-91%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$88,086	\$231,000	\$0	\$0	-100%	-100%	
	22110 Improvement of Instruction; Service Area Direction	\$12,422	\$21,716	\$55,143	\$17,371	40%	-20%	-68%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$22,115	\$30,094	\$24,414	\$30,052	36%	0%	23%
	22130 Improvement of Instruction; Instructional Staff Training	\$37,445	\$47,175	\$21,405	\$573	-98%	-99%	-97%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$35,681	\$0	\$4,617	\$0	-100%		-100%
	22210 Library/Media Services; Service Area Direction	\$99,350	\$142,978	\$88,452	\$85,056	-14%	-41%	-4%
	22220 Library/Media Services; School Library	\$24,161	\$9,599	\$18,510	\$1,396	-94%	-85%	-92%
	22230 Library/Media Services; Audiovisual	\$5,996	\$6,237	\$7,288	\$8,444	41%	35%	16%
	22290 Library/Media Services; Other Educational Media Services	\$155	\$154	\$1,000	\$0	-100%	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$35,791	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$200,547	\$558,226	\$396,749	\$427,146	113%	-23%	8%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$585	\$0			-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$5,942	\$12,811			116%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$125,546	\$113,338	\$10,480	\$316,075	152%	179%	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$3,795	\$0			-100%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$68	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$478,368	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$8,574,575</b>	<b>\$10,134,077</b>	<b>\$10,743,404</b>	<b>\$11,709,393</b>	<b>37%</b>	<b>16%</b>	<b>9%</b>
<b>Student Instructional Support</b>								
	21210 Guidance Services; Service Area Direction	\$170,220	\$289,442	\$386,785	\$379,926	123%	31%	-2%
	21250 Guidance Services; Records Maintenance	\$1,000	\$539	\$347	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$154,448	\$223,534	\$240,581	\$306,185	98%	37%	27%
	21390 Health Services; Other Health Services	\$6,361	\$10,462	\$10,852	\$1,986	-69%	-81%	-82%
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$0	\$73,561			
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$0	\$93,601			

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	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$65,023			
	21890 Special Education Administration; Other Special Education Administration	\$0	\$2,323	\$2,399	\$0		-100%	-100%
	24100 Office of The Principal	\$800,007	\$903,286	\$1,577,431	\$1,538,715	92%	70%	-2%
<b>Student Instructional Support Total</b>		<b>\$1,132,036</b>	<b>\$1,429,586</b>	<b>\$2,218,395</b>	<b>\$2,458,997</b>	<b>117%</b>	<b>72%</b>	<b>11%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$20,000	\$10,000	0%	0%	-50%
	23120 Board of Education; Service Area Assistants	\$4,923	\$7,554	\$10,000	\$300	-94%	-96%	-97%
	23150 Board of Education; Legal Services	\$404	\$31,541	\$4,205	\$11,191	> 500%	-65%	166%
	23160 Board of Education; Promotion Expenses	\$1,741	\$564	\$4,044	\$51	-97%	-91%	-99%
	23190 Board of Education; Other Governing Body Services	\$8,330	\$10,061	\$3,434	\$40,967	392%	307%	> 500%
	23210 Executive Administration; Office of The Superintendent	\$220,846	\$454,463	\$470,724	\$500,671	127%	10%	6%
	23220 Executive Administration; Community Relations	\$844	\$0	\$0	\$0	-100%		
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$3,000	\$0			-100%
	23290 Executive Administration; Other Executive Administration Services	\$26,459	\$10,499	\$50,000	\$0	-100%	-100%	-100%
	25120 Fiscal Services; Service Area Direction	\$46,545	\$324,628	\$178,541	\$292,753	> 500%	-10%	64%
	25160 Fiscal Services; Financial Accounting	\$2,812	\$0	\$0	\$0	-100%		
	25170 Fiscal Services; Internal Auditing	\$3,000	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$1,867	\$2,693	\$39,118	\$2,299	23%	-15%	-94%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,500	\$500	\$2,000		33%	300%
	25196 Other Fiscal Services; Cash Change	\$820	\$0	\$820	\$0	-100%		-100%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$496	\$559			13%
	25990 Other Support Services, Central	\$12,729	\$15,909	\$8,343	\$17,702	39%	11%	112%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$2,061	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,925,204	\$3,309,906	\$2,189,555	\$2,519,550	31%	-24%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$41,154	\$228,256	\$203,304	\$84,284	105%	-63%	-59%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$403,654	\$196,069	\$371,588	\$280,391	-31%	43%	-25%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,000	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,291	\$0	\$15,596	\$0	-100%		-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$145,570	\$101,627	\$205,542	\$193,412	33%	90%	-6%
	27010 Student Transportation; Service Area Direction	\$52,183	\$149,239	\$146,405	\$162,597	212%	9%	11%
	27100 Student Transportation; Vehicle Operation	\$155,701	\$142,123	\$236,810	\$312,690	101%	120%	32%
	27200 Student Transportation; Monitoring Services	\$22,368	\$30,550	\$13,200	\$21,389	-4%	-30%	62%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$130,177	\$155,044	\$222,971	\$264,634	103%	71%	19%
	27400 Student Transportation; Purchase of School Buses	\$61,115	\$79,962	\$92,783	\$138,466	127%	73%	49%
	27500 Student Transportation; Insurance on Buses	\$28,549	\$16,242	\$20,346	\$1,939	-93%	-88%	-90%
	27700 Student Transportation; Contracted Transportation Services	\$621,937	\$114,926	\$767,397	\$751,745	21%	> 500%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$458,213	\$746,477	\$335,436	\$36,937	-92%	-95%	-89%
	27910 Student Transportation; Bus Driver Training	\$8,024	\$542,795	\$0	\$0	-100%	-100%	
	31100 Food Services Operations; Service Area Direction	\$28,192	\$53,825	\$53,490	\$33,931	20%	-37%	-37%
	31200 Food Services Operations; Food Preparation and Dispensing	\$281,623	\$359,143	\$381,157	\$424,841	51%	18%	11%
	31400 Food Services Operations; Food Purchases	\$364,377	\$455,233	\$391,986	\$449,257	23%	-1%	15%
	31900 Other Food Services	\$37,223	\$28,972	\$61,198	\$52,974	42%	83%	-13%
<b>Overhead and Operational Total</b>		<b>\$5,115,934</b>	<b>\$7,579,803</b>	<b>\$6,501,988</b>	<b>\$6,607,530</b>	<b>29%</b>	<b>-13%</b>	<b>2%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$1,031	\$1,249	\$672	\$276	-73%	-78%	-59%
	33400 Athletic Coaches	\$129,446	\$239,414	\$275,577	\$186,224	44%	-22%	-32%
	33500 Welfare Activities Services	\$100	\$121	\$0	\$0	-100%	-100%	
	33910 High School Band Uniforms	\$0	\$3,000	\$3,000	\$3,000		0%	0%
	33940 Child Care Services	\$0	\$26,663	\$42,725	\$56,534		112%	32%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$2,390			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$109	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$1,880	\$2,450	\$5,565	\$2,628	40%	7%	-53%
	45100 Building Acquisition, Construction and Improvements	\$1,302,731	\$920,338	\$95,958	\$234,377	-82%	-75%	144%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$66,971	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$180,777	\$0	\$0	\$0	-100%		
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,400	\$3,000	\$2,000	\$2,200	57%	-27%	10%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$24,539	\$5,033	\$3,364	\$26,742	9%	431%	> 500%

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	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$715,811	\$493,086	\$210,342	\$522,978	-27%	6%	149%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$120,000	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$150,000	\$335,000	\$365,000	\$380,000	153%	13%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$140,120	\$245,637	\$216,521	\$199,746	43%	-19%	-8%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$37,434	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$730,000	\$1,389,000	\$1,393,000	\$1,481,500	103%	7%	6%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$176	\$0			-100%
	54100 Veterans' Memorial Fund; Principal	\$74,448	\$66,301	\$69,850	\$36,322	-51%	-45%	-48%
<b>Nonoperational Total</b>		<b>\$3,639,364</b>	<b>\$3,767,726</b>	<b>\$2,683,750</b>	<b>\$3,134,918</b>	<b>-14%</b>	<b>-17%</b>	<b>17%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$73,328	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$807,825	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$15,000	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,008,253	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$15,397	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$326,974	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$2,246,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			